

## Sample Pickle Card Check Ledger

Organizations issued a license to conduct a lottery by the sale of pickle cards in the state of Nebraska are required to maintain a separate checking account used exclusively for their pickle card activities. In addition, they are required to file annual reports summarizing their income, expenses and lawful use of profits generated from their pickle card activities.

All organizations holding a pickle card license (Class I and Class II) are required to file a Nebraska Lottery by Pickle Card Annual Report (Form 35A) on or before August 15 each year, which reports activity for the period July 1 through June 30.

All organizations are required to report gross proceeds, definite profit for all pickle card units sold, inventories of pickle cards on hand, beginning and ending bank account balances, and bank deposits and disbursements identifying the type of expense or donation. In addition, Class II licensees must report commissions for each pickle card operator to which they sell.

This booklet contains a sample check ledger which will assist your organization in recording the information needed to complete the reports. This ledger is not a mandatory record keeping document but was designed to assist your organization in completing the annual reports discussed above. Accounting for gaming funds in this manner facilitates the completion of the annual reports and will provide the financial officer the information necessary to accurately complete the form.

Please note that at the bottom of the check ledger are notations which identify the specific page and line of the pickle card annual reports where the summary information would be recorded.

The department realizes that each organization's needs vary. You may find some of the column headings do not apply to your situation. For this reason, you may need to make changes for additional or fewer appropriate column headings.

If you have any questions, need assistance, or need blank forms please call:

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Sample Check Ledger to Complete Pickle Card Annual Report

Pickle Card Account 10002			Pickle Card Bank Information							Pickle Card Expenses								Lawful Purpose Donations					
Date	Paid To or Type of Deposit	Check #	Check Amount	Pickle Card Sales Deposits			Other Deposits	Interest Earned	Bank Balance	Pickle Card Purchases	Federal Wagering Tax	Sales Agent Comm.	Internal Bookkeeper Wages	Pickle Card Equipment	Pickle Equip. Repairs	Accounting & Legal Services	Pickle Card License	Misc. Pickle Exp.	Organization Operating Expenses	Transfers to General Fund	Outside Donations	Other Disburse- ments	Notes
				Club	Operator	Bingo																	
01/01/01	Beginning Balance						[ Page 2, Line 6 ] →0.00																
01/01/01	Start up cash						1,000.00		1,000.00														Loan from General Fund - Account 10001
01/01/01	New Checks - Bank Charge	D.M.	25.00						975.00									25.00					Debit Memo for new checks
01/01/01	Ne Dept Rev	100	150.00						825.00								150.00						License and fingerprint fees
01/01/01	XYZ Distributor	101	200.00						625.00	200.00													Purchase Invoice 10100
01/06/01	Operator Sales - Ted's Bar				700.00				1,325.00														Sales Invoice 10001
01/07/01	Operator Sales - Al's Lounge				700.00				2,025.00														Sales Invoice 10002
01/08/01	Bingo Sales					750.00			2,775.00														Pickle card sales at organization's bingo game
01/08/01	Club Sales			1,175.00					3,950.00														Pickle card sales at organization's club/bar
01/09/01	Operator Sales - Ted's Bar				761.60				4,711.60														Sales Invoice 10003
01/10/01	XYZ Distributor	102	250.00						4,461.60	250.00													Purchase Invoice 10150
01/12/01	Operator Sales - Al's Lounge				700.00				5,161.60														Sales Invoice 10004
01/14/01	Operator Sales - Ted's Bar				514.50				5,676.10														Sales Invoice 10005
01/15/01	XYZ Distributor	103	300.00						5,376.10	300.00													Purchase Invoice 10210
01/15/01	Bingo Sales					768.00			6,144.10														Pickle card sales at organization's bingo game
01/15/01	Club Sales			1,275.00					7,419.10														Pickle card sales at organization's club/bar
01/16/01	Returned Check N.S.F.	D.M.	50.00						7,369.10									50.00					Debit Memo for returned check
01/17/01	Redeposit Bad Check		(50.00)(see Note 1 below)						7,419.10									(50.00)					Redeposited returned check
01/17/01	Operator Sales - Al's Lounge				1,323.70				8,742.80														Sales Invoice 10006
01/18/01	XYZ Distributor	104	3,600.00						5,142.80					3,600.00									Pickle Machine for Ted's Purchase Invoice 10243
01/20/01	XYZ Distributor	105	275.00						4,867.80	275.00													Purchase Invoice 10265
01/20/01	Machine Rent - Ted's Bar						100.00		4,967.80														Rental income from pickle card machine at Ted's
01/23/01	Operator Sales - Ted's Bar				481.60				5,449.40														Sales Invoice 10007
01/23/01	Bingo Sales					880.00			6,329.40														Pickle card sales at organization's bingo game
01/23/01	Club Sales			1,113.00					7,442.40														Pickle card sales at organization's club/bar
01/26/01	Operator Sales - Ted's Bar				240.80				7,683.20														Sales Invoice 10008
01/25/01	XYZ Distributor	106	300.00						7,383.20	300.00													Purchase Invoice 10310
01/27/01	Operator Sales - Al's Lounge				730.10				8,113.30														Sales Invoice 10009
01/28/01	General Fund	107	1,000.00						7,113.30													1,000.00	Repay General Fund Account 10001 Cash
01/28/01	City Electric	108	350.00						6,763.30										350.00				Organization Utility Bill
01/29/01	Organization Ball Team	109	125.00						6,638.30										125.00				Organization's youth ball team
01/29/01	City High School	110	500.00						6,138.30												500.00		Scholarship (awarded to Jimmy Jones Jr)
01/30/01	Club Sales			700.00					6,838.30														Pickle card sales at organization's club/bar
01/31/01	Sharon Drake	111	351.56						6,486.74			351.56											January sales agent commission
01/31/01	General Fund	112	1,500.00						4,986.74											1,500.00			To cover roof repair and organization payroll
01/31/01	Transfer to Savings/C.D.	113	2,000.00						2,986.74													2,000.00	Savings account 10003
01/31/01	IRS	114	200.00						2,786.74		200.00												Federal wagering tax Form 730
01/31/01	City Parks & Recreation	115	100.00						2,686.74												100.00		Youth sports league/team
01/31/01	ABC Accounting	116	100.00						2,586.74							100.00							
01/31/01	John Doe	117	50.00						2,536.74				50.00										Wages for Utilization of Funds Member (Bookkeeper)
01/31/01	Mr Fixit	118	75.00						2,461.74						75.00								Repair pickle machine
01/31/01	Interest Income	C.M.						6.00	2,467.74														Credit memo for interest earned
			11,451.56	4,263.00	6,152.30	2,398.00	1,100.00	6.00		1,325.00	200.00	351.56	50.00	3,600.00	75.00	100.00	150.00	25.00	475.00	1,500.00	600.00	3,000.00	
			Page 2 Line 10	Page 2 Line 7	Page 2 Line 7	Page 2 Line 7	Page 2 Lines 7 & 14	Page 2 Line 8	Page 2 Line 11	Page 1 Line 8	Page 1 Line 9	Page 1 Line11	Page 1 Line 10	Page 1 Line 13	Page 1 Line 14	Page 1 Line 15	Page 1 Line 16	Page 1 Line 17	Page 2 Line 1	Page 2 Line 2	Page 2 Line 4	Page 2 Line 16	
← Total of these columns must equal check amount column total →																							

Note 1) The negative entry allows deposits to reflect actual receipts from the sale of pickle cards and maintains a record of non-sufficient funds (N.S.F.) checks that are uncollected.  
It is not necessary to make an adjusting entry on line 14, page 2 of the annual report for bad checks when handled in this manner.